

Indiana

1997

Issued November 1999

EC97S71A-IN

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Arts, Entertainment, and Recreation sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. Robert S. Jewett and Barbara L. Lambert provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 71 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
INDIANA								
71	Arts, entertainment, & recreation	1 500	1 918 337	516 082	115 249	24 903	9.1	2.9
711	Performing arts, spectator sports, & related industries	327	580 278	189 293	46 873	4 007	5.2	2.8
7111	Performing arts companies	67	67 493	8 068	1 731	627	3.6	1.0
71111	Theater companies & dinner theaters	20	19 408	4 506	999	346	5.5	.4
711110	Theater companies & dinner theaters	20	19 408	4 506	999	346	5.5	.4
7111102	Theater companies	16	D	D	D	b	D	D
7111103	Dinner theaters	4	D	D	D	e	D	D
71112	Dance companies	2	D	D	D	b	D	D
711120	Dance companies	2	D	D	D	b	D	D
71113	Musical groups & artists	44	47 698	3 501	719	248	2.9	1.2
711130	Musical groups & artists	44	47 698	3 501	719	248	2.9	1.2
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	43	D	D	D	c	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	104	429 619	164 852	42 006	2 352	3.7	3.2
71121	Spectator sports	104	429 619	164 852	42 006	2 352	3.7	3.2
711211	Sports teams & clubs	10	139 492	109 192	31 153	811	—	—
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	3	D	D	D	c	D	D
7112119	Other professional sports clubs	6	D	D	D	f	D	D
711212	Racetracks	28	128 237	23 205	3 652	870	5.3	.7
7112122	Auto racetrack operation	27	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	e	D	D
711219	Other spectator sports	66	161 890	32 455	7 201	671	5.6	8.0
7112191	Professional athletes	11	4 357	1 095	198	39	35.9	7.9
7112192	Racing (except racetrack operation)	55	157 533	31 360	7 003	632	4.8	8.0
7113	Promoters of performing arts, sports, & similar events	49	61 860	8 224	1 604	610	7.8	1.0
71131	Promoters of performing arts, sports, & similar events w/facility	12	27 697	2 414	497	155	6.1	.2
711310	Promoters of performing arts, sports, & similar events w/facility	12	27 697	2 414	497	155	6.1	.2
71132	Promoters of performing arts, sports, & similar events w/o facil	37	34 163	5 810	1 107	455	9.3	1.5
711320	Promoters of performing arts, sports, & similar events w/o facil	37	34 163	5 810	1 107	455	9.3	1.5
7114	Agents/managers for artists, athletes, & other public figures	25	6 173	2 575	455	205	42.2	11.2
71141	Agents/managers for artists, athletes, & other public figures	25	6 173	2 575	455	205	42.2	11.2
711410	Agents/managers for artists, athletes, & other public figures	25	6 173	2 575	455	205	42.2	11.2
7115	Independent artists, writers, & performers	82	15 133	5 574	1 077	213	28.9	3.3
71151	Independent artists, writers, & performers	82	15 133	5 574	1 077	213	28.9	3.3
711510	Independent artists, writers, & performers	82	15 133	5 574	1 077	213	28.9	3.3
712	Museums, historical sites, & similar institutions	8	1 530	539	107	41	30.1	7.8
7121	Museums, historical sites, & similar institutions	8	1 530	539	107	41	30.1	7.8
71211	Museums	3	85	29	3	5	32.9	67.1
712110	Museums	3	85	29	3	5	32.9	67.1
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	a	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 165	1 336 529	326 250	68 269	20 855	10.8	3.0
7131	Amusement parks & arcades	74	76 201	23 005	4 676	1 733	7.4	6.6
71311	Amusement & theme parks	8	54 242	17 338	3 350	1 014	—	3.8
713110	Amusement & theme parks	8	54 242	17 338	3 350	1 014	—	3.8
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	7	D	D	D	g	D	D
71312	Amusement arcades	66	21 959	5 667	1 326	719	25.7	13.7
713120	Amusement arcades	66	21 959	5 667	1 326	719	25.7	13.7
7132	Gambling industries	10	802 036	172 736	36 428	7 517	.1	—
71321	Casinos (except casino hotels)	7	D	D	D	i	D	D
713210	Casinos (except casino hotels)	7	D	D	D	i	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	1 081	458 292	130 509	27 165	11 605	30.0	7.5
71391	Golf courses & country clubs	276	153 940	46 927	7 195	2 686	35.0	8.2
713910	Golf courses & country clubs	276	153 940	46 927	7 195	2 686	35.0	8.2
71392	Skiing facilities	3	D	D	D	e	D	D
713920	Skiing facilities	3	D	D	D	e	D	D
71393	Marinas	54	30 583	4 512	831	213	27.2	3.8
713930	Marinas	54	30 583	4 512	831	213	27.2	3.8
71394	Fitness & recreational sports centers	321	101 887	33 075	7 713	4 185	30.5	11.5
713940	Fitness & recreational sports centers	321	101 887	33 075	7 713	4 185	30.5	11.5
7139404	Ice skating rinks	3	2 550	807	162	70	—	—
7139405	Roller skating rinks	31	11 003	2 974	820	642	36.8	12.1
71395	Bowling centers	177	86 407	25 435	6 709	2 949	23.5	4.1
713950	Bowling centers	177	86 407	25 435	6 709	2 949	23.5	4.1

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	INDIANA—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	250	D	D	D	g	D	D
713990	All other amusement & recreation industries	250	D	D	D	g	D	D
7139901	Dance studios & halls	7	1 971	676	153	56	3.5	—
7139902	Concession operators of amusement devices & rides	17	4 060	683	129	48	8.4	56.6
7139904	Miniature golf courses	33	5 797	1 402	183	117	37.1	.5
7139905	Coin-operated amusement devices (except slot machine operation)	71	38 661	8 532	1 926	368	24.2	2.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	INDIANA								
	Arts, entertainment, & recreation	412	413 318	272 534	111 161	23 882	7 464	14.7	3.9
711	Performing arts, spectator sports, & related industries	101	61 241	60 652	23 311	5 929	1 388	10.1	11.0
7111	Performing arts companies	65	43 268	43 046	20 697	5 353	1 248	2.4	2.2
71111	Theater companies & dinner theaters	25	11 806	11 802	4 430	1 079	215	1.9	2.8
711110	Theater companies & dinner theaters	25	11 806	11 802	4 430	1 079	215	1.9	2.8
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	23	D	D	D	D	c	D	D
71112	Dance companies	4	3 112	3 073	1 343	360	99	—	—
711120	Dance companies	4	3 112	3 073	1 343	360	99	—	—
71113	Musical groups & artists	31	26 044	25 907	13 883	3 745	848	3.2	2.3
711130	Musical groups & artists	31	26 044	25 907	13 883	3 745	848	3.2	2.3
7111301	Symphony orchestras & chamber music organizations	18	23 664	23 548	13 482	3 658	811	2.7	.1
7111309	Other music groups & artists	13	2 380	2 359	401	87	37	7.6	24.8
71119	Other performing arts companies	5	2 306	2 264	1 041	169	86	—	—
711190	Other performing arts companies	5	2 306	2 264	1 041	169	86	—	—
7111901	Circuses	2	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	36	17 973	17 606	2 614	576	140	28.7	32.2
71131	Promoters of performing arts, sports, & similar events w/facility	4	2 584	2 604	531	125	22	72.3	25.0
711310	Promoters of performing arts, sports, & similar events w/facility	4	2 584	2 604	531	125	22	72.3	25.0
71132	Promoters of performing arts, sports, & similar events w/o facil	32	15 389	15 002	2 083	451	118	21.4	33.5
711320	Promoters of performing arts, sports, & similar events w/o facil	32	15 389	15 002	2 083	451	118	21.4	33.5
712	Museums, historical sites, & similar institutions	93	202 620	72 953	26 919	6 403	1 481	9.3	1.0
7121	Museums, historical sites, & similar institutions	93	202 620	72 953	26 919	6 403	1 481	9.3	1.0
71211	Museums	64	185 081	55 860	20 458	5 006	1 137	8.8	.4
712110	Museums	64	185 081	55 860	20 458	5 006	1 137	8.8	.4
71212	Historical sites	21	3 971	3 396	1 105	238	87	51.1	24.4
712120	Historical sites	21	3 971	3 396	1 105	238	87	51.1	24.4
71213	Zoos & botanical gardens	3	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	5	D	D	D	D	c	D	D
712190	Nature parks & other similar institutions	5	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	218	149 457	138 929	60 931	11 550	4 595	23.9	5.0
7139	Other amusement & recreation services	218	149 457	138 929	60 931	11 550	4 595	23.9	5.0
71391	Golf courses & country clubs	80	105 302	100 787	43 164	7 816	2 427	23.7	1.5
713910	Golf courses & country clubs	80	105 302	100 787	43 164	7 816	2 427	23.7	1.5
71394	Fitness & recreational sports centers	101	35 663	30 502	15 219	3 277	1 925	21.3	12.0
713940	Fitness & recreational sports centers	101	35 663	30 502	15 219	3 277	1 925	21.3	12.0
71399	All other amusement & recreation industries	37	8 492	7 640	2 548	457	243	37.1	18.2
713990	All other amusement & recreation industries	37	8 492	7 640	2 548	457	243	37.1	18.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLOOMINGTON, IN MSA								
71	Arts, entertainment, & recreation	32	11 823	1 474	285	103	11.1	.2
711	Performing arts, spectator sports, & related industries	16	2 655	615	94	31	1.1	—
713	Amusement, gambling, & recreation industries	16	9 168	859	191	72	14.0	.3
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA								
71	Arts, entertainment, & recreation	2 183	3 483 917	1 005 785	194 856	41 579	9.3	4.6
711	Performing arts, spectator sports, & related industries	829	D	D	D	i	D	D
7111	Performing arts companies	197	D	D	D	g	D	D
71111	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies	55	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	107	D	D	D	f	D	D
711130	Musical groups & artists	107	D	D	D	f	D	D
7111309	Other music groups & artists	105	D	D	D	f	D	D
71119	Other performing arts companies	23	D	D	D	e	D	D
711190	Other performing arts companies	23	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	19	D	D	D	c	D	D
7112	Spectator sports	134	D	D	D	h	D	D
71121	Spectator sports	134	D	D	D	h	D	D
711211	Sports teams & clubs	9	397 934	286 424	48 237	1 006	—	—
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	c	D	D
711212	Racetracks	16	D	D	D	g	D	D
7112123	Horse racetrack operation	10	D	D	D	f	D	D
711219	Other spectator sports	109	D	D	D	f	D	D
7112191	Professional athletes	20	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	89	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	78	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
7115	Independent artists, writers, & performers	342	D	D	D	f	D	D
71151	Independent artists, writers, & performers	342	D	D	D	f	D	D
711510	Independent artists, writers, & performers	342	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1 348	D	D	D	k	D	D
7131	Amusement parks & arcades	81	D	D	D	h	D	D
71311	Amusement & theme parks	7	D	D	D	g	D	D
713110	Amusement & theme parks	7	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	g	D	D
71312	Amusement arcades	74	D	D	D	f	D	D
713120	Amusement arcades	74	D	D	D	f	D	D
7132	Gambling industries	27	D	D	D	j	D	D
71321	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
713210	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
71329	Other gambling industries	18	D	D	D	f	D	D
713290	Other gambling industries	18	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	18	D	D	D	f	D	D
7139	Other amusement & recreation services	1 240	D	D	D	j	D	D
71391	Golf courses & country clubs	177	D	D	D	h	D	D
713910	Golf courses & country clubs	177	D	D	D	h	D	D
71393	Marinas	66	D	D	D	e	D	D
713930	Marinas	66	D	D	D	e	D	D
71394	Fitness & recreational sports centers	472	350 018	98 204	22 059	9 301	17.3	14.6
713940	Fitness & recreational sports centers	472	350 018	98 204	22 059	9 301	17.3	14.6
7139404	Ice skating rinks	11	D	D	D	e	D	D
7139405	Roller skating rinks	37	12 280	2 911	790	517	34.9	10.0
71395	Bowling centers	208	D	D	D	h	D	D
713950	Bowling centers	208	D	D	D	h	D	D
71399	All other amusement & recreation industries	315	D	D	D	g	D	D
713990	All other amusement & recreation industries	315	D	D	D	g	D	D
7139901	Dance studios & halls	8	4 954	1 440	319	133	28.0	—
7139902	Concession operators of amusement devices & rides	21	7 109	1 590	225	297	30.3	20.8
7139904	Miniature golf courses	23	5 486	1 238	179	65	28.4	9.7
7139905	Coin-operated amusement devices (except slot machine operation)	89	73 655	17 348	4 221	664	31.0	9.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Chicago, IL PMSA								
71	Arts, entertainment, & recreation	1 979	2 848 586	852 381	163 368	33 398	10.5	5.2
711	Performing arts, spectator sports, & related industries	799	D	D	D	i	D	D
7111	Performing arts companies	190	97 051	30 860	6 484	2 107	19.2	3.5
71111	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies	55	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	102	D	D	D	f	D	D
711130	Musical groups & artists	102	D	D	D	f	D	D
7111309	Other music groups & artists	100	D	D	D	f	D	D
71119	Other performing arts companies	21	D	D	D	e	D	D
711190	Other performing arts companies	21	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	17	D	D	D	c	D	D
7112	Spectator sports	125	602 624	323 891	55 260	2 302	5.0	1.0
71121	Spectator sports	125	602 624	323 891	55 260	2 302	5.0	1.0
711211	Sports teams & clubs	9	397 934	286 424	48 237	1 006	—	—
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	c	D	D
711212	Racetracks	14	D	D	D	f	D	D
7112123	Horse racetrack operation	10	D	D	D	f	D	D
711219	Other spectator sports	102	D	D	D	f	D	D
7112191	Professional athletes	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	83	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	73	230 500	27 529	5 310	878	13.1	2.5
71131	Promoters of performing arts, sports, & similar events w/facility	20	106 240	12 947	2 248	565	13.9	1.0
711310	Promoters of performing arts, sports, & similar events w/facility	20	106 240	12 947	2 248	565	13.9	1.0
71132	Promoters of performing arts, sports, & similar events w/o facil	53	124 260	14 582	3 062	313	12.3	3.9
711320	Promoters of performing arts, sports, & similar events w/o facil	53	124 260	14 582	3 062	313	12.3	3.9
7114	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
7115	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
71151	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
711510	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
712	Museums, historical sites, & similar institutions	5	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1 175	1 794 671	416 645	87 375	26 923	10.0	7.0
7131	Amusement parks & arcades	70	150 390	31 563	4 692	2 548	3.8	2.7
71311	Amusement & theme parks	5	D	D	D	g	D	D
713110	Amusement & theme parks	5	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	g	D	D
71312	Amusement arcades	65	D	D	D	f	D	D
713120	Amusement arcades	65	D	D	D	f	D	D
7132	Gambling industries	22	825 883	153 807	35 355	7 174	.1	2.4
71321	Casinos (except casino hotels)	5	771 716	141 876	32 402	6 446	—	—
713210	Casinos (except casino hotels)	5	771 716	141 876	32 402	6 446	—	—
71329	Other gambling industries	17	54 167	11 931	2 953	728	1.7	37.2
713290	Other gambling industries	17	54 167	11 931	2 953	728	1.7	37.2
7132902	Lottery, bingo, bookie, & other betting operation	17	54 167	11 931	2 953	728	1.7	37.2
7139	Other amusement & recreation services	1 083	818 398	231 275	47 328	17 201	21.1	12.5
71391	Golf courses & country clubs	148	214 275	70 103	10 836	3 627	14.1	9.2
713910	Golf courses & country clubs	148	214 275	70 103	10 836	3 627	14.1	9.2
71393	Marinas	55	33 764	7 282	1 120	252	18.7	7.1
713930	Marinas	55	33 764	7 282	1 120	252	18.7	7.1
71394	Fitness & recreational sports centers	424	330 213	91 019	20 689	8 506	17.2	14.6
713940	Fitness & recreational sports centers	424	330 213	91 019	20 689	8 506	17.2	14.6
7139404	Ice skating rinks	11	D	D	D	e	D	D
7139405	Roller skating rinks	31	D	D	D	e	D	D
71395	Bowling centers	178	108 436	30 771	8 015	2 932	25.9	13.9
713950	Bowling centers	178	108 436	30 771	8 015	2 932	25.9	13.9
71399	All other amusement & recreation industries	277	D	D	D	g	D	D
713990	All other amusement & recreation industries	277	D	D	D	g	D	D
7139901	Dance studios & halls	7	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	20	D	D	D	e	D	D
7139904	Miniature golf courses	18	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	77	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Gary, IN PMSA								
71	Arts, entertainment, & recreation	127	568 116	137 214	27 926	6 827	2.7	1.0
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	111	558 735	135 714	27 576	6 677	2.6	1.0
7131	Amusement parks & arcades	8	4 084	2 152	503	130	1.6	—
7132	Gambling industries	4	503 383	117 381	23 918	5 189	—	—
71321	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
713210	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
7139	Other amusement & recreation services	99	51 268	16 181	3 155	1 358	28.0	11.0
71391	Golf courses & country clubs	20	14 230	4 412	632	239	40.9	16.3
713910	Golf courses & country clubs	20	14 230	4 412	632	239	40.9	16.3
71394	Fitness & recreational sports centers	30	15 229	5 803	1 114	575	13.8	5.7
713940	Fitness & recreational sports centers	30	15 229	5 803	1 114	575	13.8	5.7
71395	Bowling centers	17	12 350	3 682	964	377	19.2	4.8
713950	Bowling centers	17	12 350	3 682	964	377	19.2	4.8
71399	All other amusement & recreation industries	24	6 570	1 552	323	125	35.6	28.5
713990	All other amusement & recreation industries	24	6 570	1 552	323	125	35.6	28.5
Kankakee, IL PMSA								
71	Arts, entertainment, & recreation	30	13 673	3 447	861	281	29.8	11.6
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
713940	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
71395	Bowling centers	8	2 585	715	174	76	21.3	44.6
713950	Bowling centers	8	2 585	715	174	76	21.3	44.6
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
Kenosha, WI PMSA								
71	Arts, entertainment, & recreation	47	53 542	12 743	2 701	1 073	9.8	4.9
711	Performing arts, spectator sports, & related industries	13	36 028	7 790	1 511	484	2.8	.4
7111	Performing arts companies	3	D	D	D	a	D	D
71119	Other performing arts companies	2	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	34	17 514	4 953	1 190	589	24.1	14.2
7139	Other amusement & recreation services	32	D	D	D	f	D	D
71394	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
713940	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI-HAMILTON, OH-KY-IN CMSA								
71	Arts, entertainment, & recreation	504	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	121	D	D	D	g	D	D
7111	Performing arts companies	20	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	D	D	D	e	D	D
711110	Theater companies & dinner theaters	9	D	D	D	e	D	D
7111102	Theater companies	7	D	D	D	c	D	D
7112	Spectator sports	29	D	D	D	g	D	D
71121	Spectator sports	29	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	18	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
7115	Independent artists, writers, & performers	45	D	D	D	c	D	D
71151	Independent artists, writers, & performers	45	D	D	D	c	D	D
711510	Independent artists, writers, & performers	45	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	381	D	D	D	i	D	D
7131	Amusement parks & arcades	24	D	D	D	g	D	D
71311	Amusement & theme parks	7	D	D	D	f	D	D
713110	Amusement & theme parks	7	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	f	D	D
71312	Amusement arcades	17	D	D	D	e	D	D
713120	Amusement arcades	17	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	355	D	D	D	i	D	D
71391	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
713910	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
71393	Marinas	19	D	D	D	b	D	D
713930	Marinas	19	D	D	D	b	D	D
71394	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
713940	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
7139405	Roller skating rinks	14	3 678	1 137	305	163	17.9	25.8
71395	Bowling centers	49	D	D	D	f	D	D
713950	Bowling centers	49	D	D	D	f	D	D
71399	All other amusement & recreation industries	80	D	D	D	f	D	D
713990	All other amusement & recreation industries	80	D	D	D	f	D	D
7139901	Dance studios & halls	4	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	8	3 276	775	133	59	14.4	1.1
7139905	Coin-operated amusement devices (except slot machine operation)	21	16 503	4 143	978	226	7.4	—
Cincinnati, OH-KY-IN PMSA								
71	Arts, entertainment, & recreation	430	660 826	218 287	31 283	8 146	8.8	2.9
711	Performing arts, spectator sports, & related industries	106	D	D	D	g	D	D
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
711110	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
7111102	Theater companies	6	D	D	D	b	D	D
7112	Spectator sports	27	D	D	D	g	D	D
71121	Spectator sports	27	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	17	24 214	3 834	633	237	21.9	6.4
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
7115	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
71151	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
711510	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
Cincinnati, OH—KY—IN PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	322	438 168	109 884	21 468	6 431	8.6	3.5
7131	Amusement parks & arcades	20	125 121	30 716	4 398	1 104	3.4	.1
71311	Amusement & theme parks	5	D	D	D	f	D	D
713110	Amusement & theme parks	5	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	f	D	D
71312	Amusement arcades	15	D	D	D	e	D	D
713120	Amusement arcades	15	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	300	D	D	D	h	D	D
71391	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
713910	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
71393	Marinas	18	D	D	D	b	D	D
713930	Marinas	18	D	D	D	b	D	D
71394	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
713940	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
7139405	Roller skating rinks	10	D	D	D	c	D	D
71395	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
713950	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
71399	All other amusement & recreation industries	67	D	D	D	e	D	D
713990	All other amusement & recreation industries	67	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	17	D	D	D	c	D	D
Hamilton—Middletown, OH PMSA								
71	Arts, entertainment, & recreation	74	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
713910	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
71394	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
713940	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
ELKHART—GOSHEN, IN MSA								
71	Arts, entertainment, & recreation	39	15 626	5 082	898	388	17.6	2.8
713	Amusement, gambling, & recreation industries	34	15 007	4 885	854	375	17.8	1.9
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71395	Bowling centers	7	3 061	797	189	91	16.2	—
713950	Bowling centers	7	3 061	797	189	91	16.2	—
71399	All other amusement & recreation industries	4	D	D	D	c	D	D
713990	All other amusement & recreation industries	4	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EVANSVILLE—HENDERSON, IN—KY MSA								
71	Arts, entertainment, & recreation	68	162 756	35 876	8 121	2 025	3.7	11.8
711	Performing arts, spectator sports, & related industries	12	25 490	3 726	551	126	1.4	74.1
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
7111102	Theater companies	3	D	D	D	a	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	56	137 266	32 150	7 570	1 899	4.1	.2
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	49	D	D	D	f	D	D
71394	Fitness & recreational sports centers	18	5 143	1 775	407	223	25.7	4.5
713940	Fitness & recreational sports centers	18	5 143	1 775	407	223	25.7	4.5
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
FORT WAYNE, IN MSA								
71	Arts, entertainment, & recreation	117	47 422	13 740	3 125	1 205	33.7	8.7
711	Performing arts, spectator sports, & related industries	18	8 985	3 763	988	237	26.3	.5
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	99	38 437	9 977	2 137	968	35.4	10.6
7139	Other amusement & recreation services	93	D	D	D	f	D	D
71391	Golf courses & country clubs	24	14 171	3 581	527	236	38.1	22.4
713910	Golf courses & country clubs	24	14 171	3 581	527	236	38.1	22.4
71394	Fitness & recreational sports centers	25	6 215	1 677	431	280	26.7	2.4
713940	Fitness & recreational sports centers	25	6 215	1 677	431	280	26.7	2.4
7139405	Roller skating rinks	8	2 215	604	166	124	36.7	.7
71395	Bowling centers	20	7 710	2 182	649	292	28.2	9.1
713950	Bowling centers	20	7 710	2 182	649	292	28.2	9.1
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	5 198	1 381	308	50	27.4	—
INDIANAPOLIS, IN MSA								
71	Arts, entertainment, & recreation	455	700 835	232 422	56 151	7 788	7.0	4.1
711	Performing arts, spectator sports, & related industries	166	519 045	177 229	44 281	3 000	3.3	2.9
7111	Performing arts companies	28	46 421	4 731	1 032	313	3.8	1.3
71111	Theater companies & dinner theaters	10	D	D	D	c	D	D
711110	Theater companies & dinner theaters	10	D	D	D	c	D	D
71113	Musical groups & artists	16	D	D	D	c	D	D
711130	Musical groups & artists	16	D	D	D	c	D	D
7111309	Other music groups & artists	15	D	D	D	c	D	D
7112	Spectator sports	57	412 074	160 104	40 844	2 018	2.3	3.2
71121	Spectator sports	57	412 074	160 104	40 844	2 018	2.3	3.2
711211	Sports teams & clubs	6	133 424	106 408	30 300	565	—	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	10	122 307	22 486	3 594	839	2.4	.5
7112122	Auto racetrack operation	9	D	D	D	f	D	D
711219	Other spectator sports	41	156 343	31 210	6 950	614	4.1	8.1
7112192	Racing (except racetrack operation)	37	154 061	30 634	6 849	599	4.1	8.0
7113	Promoters of performing arts, sports, & similar events	29	46 823	6 399	1 205	390	7.6	.8
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	e	D	D
7115	Independent artists, writers, & performers	36	10 185	4 252	809	108	20.0	.2
71151	Independent artists, writers, & performers	36	10 185	4 252	809	108	20.0	.2
711510	Independent artists, writers, & performers	36	10 185	4 252	809	108	20.0	.2

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Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
INDIANAPOLIS, IN MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	288	D	D	D	h	D	D
7131	Amusement parks & arcades	18	38 823	11 525	2 791	1 097	2.2	12.3
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
71312	Amusement arcades	16	D	D	D	e	D	D
713120	Amusement arcades	16	D	D	D	e	D	D
7139	Other amusement & recreation services	270	D	D	D	h	D	D
71391	Golf courses & country clubs	72	53 270	16 022	2 513	857	21.5	3.3
713910	Golf courses & country clubs	72	53 270	16 022	2 513	857	21.5	3.3
71393	Marinas	7	4 112	721	152	27	7.3	—
713930	Marinas	7	4 112	721	152	27	7.3	—
71394	Fitness & recreational sports centers	108	49 807	16 160	3 939	1 838	23.5	10.6
713940	Fitness & recreational sports centers	108	49 807	16 160	3 939	1 838	23.5	10.6
7139405	Roller skating rinks	9	3 686	1 034	292	217	21.2	3.7
71395	Bowling centers	29	21 149	6 727	1 682	699	7.8	3.2
713950	Bowling centers	29	21 149	6 727	1 682	699	7.8	3.2
71399	All other amusement & recreation industries	54	D	D	D	e	D	D
713990	All other amusement & recreation industries	54	D	D	D	e	D	D
7139904	Miniature golf courses	7	1 684	396	49	39	27.0	—
7139905	Coin-operated amusement devices (except slot machine operation)	13	5 873	1 830	429	66	33.7	—
KOKOMO, IN MSA								
71	Arts, entertainment, & recreation	28	11 051	3 580	717	314	30.2	.9
713	Amusement, gambling, & recreation industries	28	11 051	3 580	717	314	30.2	.9
7139	Other amusement & recreation services	25	D	D	D	e	D	D
713940	Fitness & recreational sports centers	7	1 793	524	124	101	70.3	4.0
713940	Fitness & recreational sports centers	7	1 793	524	124	101	70.3	4.0
71399	All other amusement & recreation industries	7	1 587	395	72	33	80.7	1.8
713990	All other amusement & recreation industries	7	1 587	395	72	33	80.7	1.8
LAFAYETTE, IN MSA								
71	Arts, entertainment, & recreation	33	9 517	2 649	500	309	32.9	7.4
713	Amusement, gambling, & recreation industries	31	D	D	D	e	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
713940	Fitness & recreational sports centers	9	2 408	775	170	119	20.3	27.6
713940	Fitness & recreational sports centers	9	2 408	775	170	119	20.3	27.6
71395	Bowling centers	4	3 242	909	212	112	—	—
713950	Bowling centers	4	3 242	909	212	112	—	—
LOUISVILLE, KY—IN MSA								
71	Arts, entertainment, & recreation	312	239 997	53 326	10 608	4 493	20.1	3.3
711	Performing arts, spectator sports, & related industries	98	D	D	D	g	D	D
7111	Performing arts companies	15	9 036	2 425	566	220	15.1	8.6
71111	Theater companies & dinner theaters	5	7 276	2 119	514	191	.8	9.1
711110	Theater companies & dinner theaters	5	7 276	2 119	514	191	.8	9.1
7112	Spectator sports	54	86 969	10 327	1 947	604	9.6	3.7
71121	Spectator sports	54	86 969	10 327	1 947	604	9.6	3.7
711212	Racetracks	3	D	D	D	c	D	D
7112123	Horse racetrack operation	1	D	D	D	c	D	D
711219	Other spectator sports	50	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	47	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	7	6 995	1 840	459	266	75.4	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
	LOUISVILLE, KY—IN MSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	213	133 294	37 732	7 421	3 343	24.2	2.8
7131	Amusement parks & arcades	15	25 883	6 495	943	744	2.7	—
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
71312	Amusement arcades	13	D	D	D	c	D	D
713120	Amusement arcades	13	D	D	D	c	D	D
7132	Gambling industries	7	21 965	4 405	885	240	3.3	.1
71329	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
713290	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
7132902	Lottery, bingo, bookie, & other betting operation	7	21 965	4 405	885	240	3.3	.1
7139	Other amusement & recreation services	191	85 446	26 832	5 593	2 359	36.1	4.4
71391	Golf courses & country clubs	36	29 029	9 841	1 572	491	31.0	4.3
713910	Golf courses & country clubs	36	29 029	9 841	1 572	491	31.0	4.3
71394	Fitness & recreational sports centers	66	23 897	7 674	1 891	926	45.8	4.0
713940	Fitness & recreational sports centers	66	23 897	7 674	1 891	926	45.8	4.0
7139405	Roller skating rinks	7	1 789	494	124	95	32.9	—
71395	Bowling centers	20	13 828	4 748	1 158	514	24.2	—
713950	Bowling centers	20	13 828	4 748	1 158	514	24.2	—
71399	All other amusement & recreation industries	58	17 322	4 377	925	409	38.6	8.7
713990	All other amusement & recreation industries	58	17 322	4 377	925	409	38.6	8.7
7139904	Miniature golf courses	7	3 106	1 156	161	65	19.9	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	18	7 677	1 515	381	131	19.3	4.2
	MUNCIE, IN MSA							
71	Arts, entertainment, & recreation	27	9 595	2 583	530	286	51.7	5.7
713	Amusement, gambling, & recreation industries	24	8 861	2 472	524	275	47.7	6.1
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71395	Bowling centers	4	2 576	763	213	128	51.7	—
713950	Bowling centers	4	2 576	763	213	128	51.7	—
	SOUTH BEND, IN MSA							
71	Arts, entertainment, & recreation	53	23 343	6 617	1 549	659	21.1	12.3
711	Performing arts, spectator sports, & related industries	10	1 534	224	32	21	81.2	.6
713	Amusement, gambling, & recreation industries	43	21 809	6 393	1 517	638	16.9	13.2
7139	Other amusement & recreation services	38	19 855	5 961	1 424	571	14.8	14.4
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	17	4 311	1 536	390	223	34.3	44.3
713940	Fitness & recreational sports centers	17	4 311	1 536	390	223	34.3	44.3
71395	Bowling centers	7	4 188	1 279	347	166	21.3	3.5
713950	Bowling centers	7	4 188	1 279	347	166	21.3	3.5
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	4 825	980	198	39	3.7	16.8
	TERRE HAUTE, IN MSA							
71	Arts, entertainment, & recreation	36	8 488	2 143	481	278	37.7	3.4
713	Amusement, gambling, & recreation industries	31	7 969	2 084	475	251	35.4	3.6
7139	Other amusement & recreation services	27	7 326	1 943	447	228	35.1	1.7
71395	Bowling centers	7	3 013	797	224	90	4.4	—
713950	Bowling centers	7	3 013	797	224	90	4.4	—
71399	All other amusement & recreation industries	9	2 103	458	89	47	24.1	6.0
713990	All other amusement & recreation industries	9	2 103	458	89	47	24.1	6.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE INDIANA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	421	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	60	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	27	D	D	D	c	D	D
71121	Spectator sports	27	D	D	D	c	D	D
711219	Other spectator sports	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	355	D	D	D	h	D	D
7131	Amusement parks & arcades	16	D	D	D	c	D	D
71311	Amusement & theme parks	3	D	D	D	c	D	D
713110	Amusement & theme parks	3	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	338	D	D	D	h	D	D
71391	Golf courses & country clubs	108	D	D	D	f	D	D
713910	Golf courses & country clubs	108	D	D	D	f	D	D
71393	Marinas	26	D	D	D	c	D	D
713930	Marinas	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	72	D	D	D	f	D	D
713940	Fitness & recreational sports centers	72	D	D	D	f	D	D
7139405	Roller skating rinks	21	2 675	678	191	196	42.7	27.7
71395	Bowling centers	63	D	D	D	f	D	D
713950	Bowling centers	63	D	D	D	f	D	D
71399	All other amusement & recreation industries	67	D	D	D	c	D	D
713990	All other amusement & recreation industries	67	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	18	9 176	2 024	464	94	35.4	.2

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BLOOMINGTON, IN MSA									
71	Arts, entertainment, & recreation	10	6 667	5 756	1 860	413	328	26.4	—
712	Museums, historical sites, & similar institutions	2	D	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	4 651	3 977	1 736	387	311	—	—
7139	Other amusement & recreation services	4	4 651	3 977	1 736	387	311	—	—
71394	Fitness & recreational sports centers	3	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA									
71	Arts, entertainment, & recreation	439	1 001 300	878 927	358 848	78 992	16 293	5.8	1.8
711	Performing arts, spectator sports, & related industries	135	D	D	D	D	h	D	D
7111	Performing arts companies	114	D	D	D	D	h	D	D
71111	Theater companies & dinner theaters	62	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	62	D	D	D	D	g	D	D
7111101	Opera companies	3	D	D	D	D	f	D	D
7111102	Theater companies	59	D	D	D	D	f	D	D
71112	Dance companies	13	D	D	D	D	c	D	D
711120	Dance companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	38	D	D	D	D	g	D	D
711130	Musical groups & artists	38	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations	23	D	D	D	D	g	D	D
7111309	Other music groups & artists	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	21	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	77	D	D	D	D	i	D	D
7121	Museums, historical sites, & similar institutions	77	D	D	D	D	i	D	D
71211	Museums	59	D	D	D	D	h	D	D
712110	Museums	59	D	D	D	D	h	D	D
71212	Historical sites	12	D	D	D	D	b	D	D
712120	Historical sites	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
712130	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
713	Amusement, gambling, & recreation industries	227	D	D	D	D	i	D	D
7139	Other amusement & recreation services	227	D	D	D	D	i	D	D
71391	Golf courses & country clubs	78	D	D	D	D	h	D	D
713910	Golf courses & country clubs	78	D	D	D	D	h	D	D
71394	Fitness & recreational sports centers	110	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers	110	D	D	D	D	g	D	D
71399	All other amusement & recreation industries	39	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	39	D	D	D	D	c	D	D
Chicago, IL PMSA									
71	Arts, entertainment, & recreation	395	972 181	851 077	347 275	76 780	15 192	5.2	1.7
711	Performing arts, spectator sports, & related industries	129	224 998	170 579	85 437	22 433	3 562	3.1	.8
7111	Performing arts companies	111	191 518	146 092	80 798	21 618	3 413	2.9	.4
71111	Theater companies & dinner theaters	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
711110	Theater companies & dinner theaters	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
7111101	Opera companies	3	D	D	D	D	f	D	D
7111102	Theater companies	58	D	D	D	D	f	D	D
71112	Dance companies	13	D	D	D	D	c	D	D
711120	Dance companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	37	D	D	D	D	g	D	D
711130	Musical groups & artists	37	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations	22	D	D	D	D	g	D	D
7111309	Other music groups & artists	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	18	33 480	24 487	4 639	815	149	4.0	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
7121	Museums, historical sites, & similar institutions	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
71211	Museums	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
712110	Museums	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
71212	Historical sites	12	D	D	D	D	b	D	D
712120	Historical sites	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
712130	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
	Chicago, IL PMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
7139	Other amusement & recreation services	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
71391	Golf courses & country clubs	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
713910	Golf courses & country clubs	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
71394	Fitness & recreational sports centers	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
713940	Fitness & recreational sports centers	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
71399	All other amusement & recreation industries	28	7 548	7 292	2 489	454	219	47.0	18.3
713990	All other amusement & recreation industries	28	7 548	7 292	2 489	454	219	47.0	18.3
	Gary, IN PMSA								
71	Arts, entertainment, & recreation	27	18 164	17 499	7 598	1 448	748	21.5	9.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	15 184	14 892	6 607	1 264	590	19.6	11.4
7139	Other amusement & recreation services	22	15 184	14 892	6 607	1 264	590	19.6	11.4
71391	Golf courses & country clubs	5	9 560	9 459	3 997	679	259	26.0	—
713910	Golf courses & country clubs	5	9 560	9 459	3 997	679	259	26.0	—
71394	Fitness & recreational sports centers	11	4 870	4 847	2 486	563	325	5.0	28.0
713940	Fitness & recreational sports centers	11	4 870	4 847	2 486	563	325	5.0	28.0
	Kankakee, IL PMSA								
71	Arts, entertainment, & recreation	5	5 158	4 992	1 915	368	187	22.2	.4
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
	Kenosha, WI PMSA								
71	Arts, entertainment, & recreation	12	5 797	5 359	2 060	396	166	36.1	3.2
713	Amusement, gambling, & recreation industries	9	5 052	4 783	1 870	358	144	26.7	3.7
7139	Other amusement & recreation services	9	5 052	4 783	1 870	358	144	26.7	3.7
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
	CINCINNATI—HAMILTON, OH—KY—IN CMSA								
71	Arts, entertainment, & recreation	159	196 643	174 336	62 895	13 507	3 142	10.1	3.3
711	Performing arts, spectator sports, & related industries	31	D	D	D	D	f	D	D
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	14	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
71211	Museums	18	D	D	D	D	f	D	D
712110	Museums	18	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
7139	Other amusement & recreation services	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
71391	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
713910	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
71394	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
713940	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
71399	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1
713990	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.									
Cincinnati, OH—KY—IN PMSA									
71	Arts, entertainment, & recreation	143	190 302	168 550	60 416	13 083	2 957	10.0	3.0
711	Performing arts, spectator sports, & related industries	30	61 795	63 437	18 954	4 959	770	3.0	3.0
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
7121	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
71211	Museums	17	D	D	D	D	f	D	D
712110	Museums	17	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
7139	Other amusement & recreation services	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
71391	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
713910	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
71394	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	D	b	D	D
Hamilton—Middletown, OH PMSA									
71	Arts, entertainment, & recreation	16	6 341	5 786	2 479	424	185	14.1	11.8
713	Amusement, gambling, & recreation industries	12	5 804	5 316	2 403	406	179	10.3	8.9
7139	Other amusement & recreation services	12	5 804	5 316	2 403	406	179	10.3	8.9
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
ELKHART—GOSHEN, IN MSA									
71	Arts, entertainment, & recreation	15	7 234	6 912	2 713	530	167	20.5	.3
711	Performing arts, spectator sports, & related industries	5	1 594	1 565	438	100	32	—	—
713	Amusement, gambling, & recreation industries	5	4 302	4 057	1 908	336	110	3.3	.5
7139	Other amusement & recreation services	5	4 302	4 057	1 908	336	110	3.3	.5
EVANSVILLE—HENDERSON, IN—KY MSA									
71	Arts, entertainment, & recreation	26	16 972	11 530	5 461	1 134	339	43.4	1.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	10 091	7 805	3 875	732	269	38.0	.6
7139	Other amusement & recreation services	15	10 091	7 805	3 875	732	269	38.0	.6
71391	Golf courses & country clubs	7	9 214	7 036	3 484	641	202	39.2	—
713910	Golf courses & country clubs	7	9 214	7 036	3 484	641	202	39.2	—

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FORT WAYNE, IN MSA									
71	Arts, entertainment, & recreation	43	32 246	31 227	12 253	2 616	839	21.7	2.2
711	Performing arts, spectator sports, & related industries	12	7 870	7 612	2 933	754	209	33.5	8.2
7111	Performing arts companies	6	4 468	4 418	2 365	626	183	—	—
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	9	4 727	4 459	1 617	392	118	36.7	—
7121	Museums, historical sites, & similar institutions	9	4 727	4 459	1 617	392	118	36.7	—
71211	Museums	7	D	D	D	D	c	D	D
712110	Museums	7	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	19 649	19 156	7 703	1 470	512	13.4	.3
7139	Other amusement & recreation services	22	19 649	19 156	7 703	1 470	512	13.4	.3
71391	Golf courses & country clubs	5	16 861	16 476	6 493	1 280	383	2.8	—
713910	Golf courses & country clubs	5	16 861	16 476	6 493	1 280	383	2.8	—
71394	Fitness & recreational sports centers	14	2 114	2 034	1 057	170	105	69.8	3.2
713940	Fitness & recreational sports centers	14	2 114	2 034	1 057	170	105	69.8	3.2
INDIANAPOLIS, IN MSA									
71	Arts, entertainment, & recreation	90	256 815	129 942	55 071	12 539	2 641	4.1	2.9
711	Performing arts, spectator sports, & related industries	30	38 162	38 346	15 971	4 157	625	1.1	14.3
7111	Performing arts companies	22	28 795	28 932	14 593	3 815	574	.4	2.0
71111	Theater companies & dinner theaters	9	7 744	8 057	3 379	836	160	—	—
711110	Theater companies & dinner theaters	9	7 744	8 057	3 379	836	160	—	—
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	7	D	D	D	D	c	D	D
71113	Musical groups & artists	10	D	D	D	D	e	D	D
711130	Musical groups & artists	10	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	e	D	D
7111309	Other music groups & artists	4	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ..	8	9 367	9 414	1 378	342	51	3.2	52.1
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	17	174 459	51 591	19 839	4 758	907	1.0	.5
7121	Museums, historical sites, & similar institutions	17	174 459	51 591	19 839	4 758	907	1.0	.5
71211	Museums	12	D	D	D	D	f	D	D
712110	Museums	12	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	c	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	43	44 194	40 005	19 261	3 624	1 109	18.9	2.8
7139	Other amusement & recreation services	43	44 194	40 005	19 261	3 624	1 109	18.9	2.8
71391	Golf courses & country clubs	20	31 899	30 860	14 044	2 476	671	21.3	.4
713910	Golf courses & country clubs	20	31 899	30 860	14 044	2 476	671	21.3	.4
71394	Fitness & recreational sports centers	18	11 007	8 159	4 901	1 071	363	8.8	3.8
713940	Fitness & recreational sports centers	18	11 007	8 159	4 901	1 071	363	8.8	3.8
KOKOMO, IN MSA									
71	Arts, entertainment, & recreation	2	D	D	D	D	a	D	D
LAFAYETTE, IN MSA									
71	Arts, entertainment, & recreation	26	10 016	9 282	3 823	779	406	33.8	5.2
712	Museums, historical sites, & similar institutions	9	1 513	1 324	433	90	45	28.6	8.0
7121	Museums, historical sites, & similar institutions	9	1 513	1 324	433	90	45	28.6	8.0
713	Amusement, gambling, & recreation industries	10	7 631	7 046	3 077	624	268	38.0	2.1
7139	Other amusement & recreation services	10	7 631	7 046	3 077	624	268	38.0	2.1
71394	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LOUISVILLE, KY—IN MSA									
71	Arts, entertainment, & recreation	66	113 611	72 533	26 569	5 514	1 368	10.0	.4
711	Performing arts, spectator sports, & related industries	17	21 712	19 919	8 644	2 183	428	7.0	.5
7111	Performing arts companies	15	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	13 092	11 482	4 504	1 182	224	11.6	—
711110	Theater companies & dinner theaters	6	13 092	11 482	4 504	1 182	224	11.6	—
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	7	D	D	D	D	c	D	D
711130	Musical groups & artists	7	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	19	63 437	22 499	4 748	1 026	293	7.7	.4
7121	Museums, historical sites, & similar institutions	19	63 437	22 499	4 748	1 026	293	7.7	.4
71211	Museums	15	D	D	D	D	e	D	D
712110	Museums	15	D	D	D	D	e	D	D
71212	Historical sites	1	D	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	30	28 462	30 115	13 177	2 305	647	17.6	.3
7139	Other amusement & recreation services	30	28 462	30 115	13 177	2 305	647	17.6	.3
71391	Golf courses & country clubs	17	25 332	26 798	12 029	2 183	605	12.9	.1
713910	Golf courses & country clubs	17	25 332	26 798	12 029	2 183	605	12.9	.1
71399	All other amusement & recreation industries	4	D	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	D	a	D	D
MUNCIE, IN MSA									
71	Arts, entertainment, & recreation	17	6 867	6 356	2 498	517	176	14.2	6.3
712	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	2 744	2 747	1 159	192	81	12.3	15.8
7139	Other amusement & recreation services	10	2 744	2 747	1 159	192	81	12.3	15.8
SOUTH BEND, IN MSA									
71	Arts, entertainment, & recreation	23	11 553	10 379	3 759	795	347	24.5	17.6
711	Performing arts, spectator sports, & related industries	6	3 038	2 807	790	195	93	—	.9
7111	Performing arts companies	5	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	4	3 031	2 665	996	225	112	75.7	—
7121	Museums, historical sites, & similar institutions	4	3 031	2 665	996	225	112	75.7	—
713	Amusement, gambling, & recreation industries	13	5 484	4 907	1 973	375	142	9.8	36.6
7139	Other amusement & recreation services	13	5 484	4 907	1 973	375	142	9.8	36.6
71394	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
TERRE HAUTE, IN MSA									
71	Arts, entertainment, & recreation	11	5 449	4 547	1 880	459	243	38.5	—
713	Amusement, gambling, & recreation industries	7	4 132	3 911	1 605	406	211	20.5	—
7139	Other amusement & recreation services	7	4 132	3 911	1 605	406	211	20.5	—
71394	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
AREA OUTSIDE INDIANA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	111	38 137	36 096	13 402	2 557	1 213	44.9	3.9
711	Performing arts, spectator sports, & related industries	21	3 965	3 830	701	173	109	58.0	2.8
712	Museums, historical sites, & similar institutions	29	4 643	3 924	1 328	306	107	64.1	17.2
7121	Museums, historical sites, & similar institutions	29	4 643	3 924	1 328	306	107	64.1	17.2
71212	Historical sites	7	D	D	D	D	b	D	D
712120	Historical sites	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	61	29 529	28 342	11 373	2 078	997	40.1	1.9
7139	Other amusement & recreation services	61	29 529	28 342	11 373	2 078	997	40.1	1.9
71391	Golf courses & country clubs	28	19 039	18 283	7 271	1 231	508	44.2	2.1
713910	Golf courses & country clubs	28	19 039	18 283	7 271	1 231	508	44.2	2.1

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	AREA OUTSIDE INDIANA METROPOLITAN AREAS—Con.								
	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries—Con.								
7139	Other amusement & recreation services—Con.								
71394	Fitness & recreational sports centers	26	6 102	5 761	2 725	611	399	37.3	2.0
713940	Fitness & recreational sports centers	26	6 102	5 761	2 725	611	399	37.3	2.0
71399	All other amusement & recreation industries	7	4 388	4 298	1 377	236	90	26.3	1.2
713990	All other amusement & recreation industries	7	4 388	4 298	1 377	236	90	26.3	1.2

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	ADAMS COUNTY, IN							
	Arts, entertainment, & recreation	7	1 413	393	52	24	53.9	34.9
	ALLEN COUNTY, IN							
71	Arts, entertainment, & recreation	79	35 749	11 039	2 555	882	26.5	8.0
711	Performing arts, spectator sports, & related industries	16	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	63	D	D	D	f	D	D
7139	Other amusement & recreation services	60	D	D	D	f	D	D
71391	Golf courses & country clubs	11	7 305	2 155	274	135	23.2	28.0
713910	Golf courses & country clubs	11	7 305	2 155	274	135	23.2	28.0
71394	Fitness & recreational sports centers	16	5 080	1 397	356	214	19.7	1.8
713940	Fitness & recreational sports centers	16	5 080	1 397	356	214	19.7	1.8
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	12	5 733	1 671	507	229	14.5	10.8
713950	Bowling centers	12	5 733	1 671	507	229	14.5	10.8
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	D	D	D	b	D	D
	BARTHOLOMEW COUNTY, IN							
71	Arts, entertainment, & recreation	13	3 481	569	125	60	73.0	15.0
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
	BENTON COUNTY, IN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BLACKFORD COUNTY, IN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BOONE COUNTY, IN							
71	Arts, entertainment, & recreation	20	9 473	2 604	496	188	18.7	2.9
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71391	Golf courses & country clubs	11	6 486	1 815	294	89	21.1	4.2
713910	Golf courses & country clubs	11	6 486	1 815	294	89	21.1	4.2

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROWN COUNTY, IN								
71	Arts, entertainment, & recreation	11	10 824	786	148	66	4.8	2.2
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
CARROLL COUNTY, IN								
71	Arts, entertainment, & recreation	5	2 699	711	138	38	96.3	3.7
713	Amusement, gambling, & recreation industries	5	2 699	711	138	38	96.3	3.7
7139	Other amusement & recreation services	5	2 699	711	138	38	96.3	3.7
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
CASS COUNTY, IN								
71	Arts, entertainment, & recreation	14	2 248	439	95	65	51.6	30.5
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
CLARK COUNTY, IN								
71	Arts, entertainment, & recreation	30	13 993	4 592	942	351	14.0	6.4
711	Performing arts, spectator sports, & related industries	6	4 707	1 892	419	160	7.4	—
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	9 286	2 700	523	191	17.3	9.7
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
CLAY COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
CLINTON COUNTY, IN								
71	Arts, entertainment, & recreation	7	1 175	283	45	27	8.3	16.4
CRAWFORD COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
DAVIESS COUNTY, IN								
71	Arts, entertainment, & recreation	4	1 052	321	50	48	55.5	44.5
DEARBORN COUNTY, IN								
71	Arts, entertainment, & recreation	14	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
DECATUR COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 257	284	77	34	51.2	1.0
DE KALB COUNTY, IN								
71	Arts, entertainment, & recreation	11	3 967	1 025	321	197	32.3	2.1
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
DELAWARE COUNTY, IN								
71	Arts, entertainment, & recreation	27	9 595	2 583	530	286	51.7	5.7
713	Amusement, gambling, & recreation industries	24	8 861	2 472	524	275	47.7	6.1
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71395	Bowling centers	4	2 576	763	213	128	51.7	—
713950	Bowling centers	4	2 576	763	213	128	51.7	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUBOIS COUNTY, IN								
71	Arts, entertainment, & recreation	11	3 154	942	162	214	30.7	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
ELKHART COUNTY, IN								
71	Arts, entertainment, & recreation	39	15 626	5 082	898	388	17.6	2.8
713	Amusement, gambling, & recreation industries	34	15 007	4 885	854	375	17.8	1.9
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71395	Bowling centers	7	3 061	797	189	91	16.2	—
713950	Bowling centers	7	3 061	797	189	91	16.2	—
71399	All other amusement & recreation industries	4	D	D	D	c	D	D
713990	All other amusement & recreation industries	4	D	D	D	c	D	D
FAYETTE COUNTY, IN								
71	Arts, entertainment, & recreation	4	1 714	842	171	48	27.7	1.1
713	Amusement, gambling, & recreation industries	4	1 714	842	171	48	27.7	1.1
7139	Other amusement & recreation services	4	1 714	842	171	48	27.7	1.1
FLOYD COUNTY, IN								
71	Arts, entertainment, & recreation	19	2 953	1 083	281	99	34.2	8.7
711	Performing arts, spectator sports, & related industries	8	1 270	564	137	35	18.7	11.8
713	Amusement, gambling, & recreation industries	11	1 683	519	144	64	45.8	6.3
7139	Other amusement & recreation services	11	1 683	519	144	64	45.8	6.3
FOUNTAIN COUNTY, IN								
71	Arts, entertainment, & recreation	7	1 528	507	58	16	75.9	24.1
FRANKLIN COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
FULTON COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
GIBSON COUNTY, IN								
71	Arts, entertainment, & recreation	7	1 881	418	84	46	97.6	—
GRANT COUNTY, IN								
71	Arts, entertainment, & recreation	20	7 869	1 994	397	166	48.3	—
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	16	6 947	1 836	365	153	44.8	—
71399	All other amusement & recreation industries	5	1 534	238	58	11	19.4	—
713990	All other amusement & recreation industries	5	1 534	238	58	11	19.4	—
GREENE COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 619	263	41	20	95.1	4.9
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAMILTON COUNTY, IN								
71	Arts, entertainment, & recreation	70	58 141	12 922	2 348	742	12.9	2.2
711	Performing arts, spectator sports, & related industries	21	28 381	3 204	498	102	5.1	.1
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	49	29 760	9 718	1 850	640	20.3	4.1
7139	Other amusement & recreation services	49	29 760	9 718	1 850	640	20.3	4.1
71391	Golf courses & country clubs	18	14 128	4 373	680	173	20.6	6.3
713910	Golf courses & country clubs	18	14 128	4 373	680	173	20.6	6.3
71393	Marinas	2	D	D	D	a	D	D
713930	Marinas	2	D	D	D	a	D	D
71394	Fitness & recreational sports centers	20	9 780	4 056	954	398	21.7	1.3
713940	Fitness & recreational sports centers	20	9 780	4 056	954	398	21.7	1.3
HANCOCK COUNTY, IN								
71	Arts, entertainment, & recreation	6	3 011	1 032	264	92	24.0	13.3
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
HARRISON COUNTY, IN								
71	Arts, entertainment, & recreation	4	1 151	219	41	19	57.6	42.4
HENDRICKS COUNTY, IN								
71	Arts, entertainment, & recreation	28	11 590	2 516	321	228	28.9	19.8
711	Performing arts, spectator sports, & related industries	8	3 301	407	80	17	34.2	—
713	Amusement, gambling, & recreation industries	20	8 289	2 109	241	211	26.7	27.6
7139	Other amusement & recreation services	19	D	D	D	c	D	D
HENRY COUNTY, IN								
71	Arts, entertainment, & recreation	10	2 834	871	167	59	40.3	12.2
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
HOWARD COUNTY, IN								
71	Arts, entertainment, & recreation	27	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	1 793	524	124	101	70.3	4.0
713940	Fitness & recreational sports centers	7	1 793	524	124	101	70.3	4.0
71399	All other amusement & recreation industries	7	1 587	395	72	33	80.7	1.8
713990	All other amusement & recreation industries	7	1 587	395	72	33	80.7	1.8
HUNTINGTON COUNTY, IN								
71	Arts, entertainment, & recreation	9	3 438	588	113	57	70.6	18.6
713	Amusement, gambling, & recreation industries	9	3 438	588	113	57	70.6	18.6
7139	Other amusement & recreation services	8	D	D	D	b	D	D
JACKSON COUNTY, IN								
71	Arts, entertainment, & recreation	8	1 719	520	106	32	26.7	26.3
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
JASPER COUNTY, IN								
71	Arts, entertainment, & recreation	4	670	161	32	22	62.2	3.1
JAY COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 638	324	81	33	36.3	—
JENNINGS COUNTY, IN								
71	Arts, entertainment, & recreation	6	646	172	37	24	45.7	9.4
JOHNSON COUNTY, IN								
71	Arts, entertainment, & recreation	29	17 891	5 256	979	404	19.8	13.9
711	Performing arts, spectator sports, & related industries	6	2 819	768	131	24	37.0	29.5
713	Amusement, gambling, & recreation industries	23	15 072	4 488	848	380	16.6	10.9
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	7	7 798	2 867	434	160	20.4	—
713910	Golf courses & country clubs	7	7 798	2 867	434	160	20.4	—
71394	Fitness & recreational sports centers	9	4 497	905	239	139	15.9	36.6
713940	Fitness & recreational sports centers	9	4 497	905	239	139	15.9	36.6
KNOX COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 820	518	104	59	55.7	27.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
KOSCIUSKO COUNTY, IN								
71	Arts, entertainment, & recreation	30	9 256	2 531	503	247	41.4	15.2
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	24	7 295	2 141	423	196	41.5	19.3
LAGRANGE COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 083	299	57	18	92.8	—
LAKE COUNTY, IN								
71	Arts, entertainment, & recreation	93	552 159	131 798	26 962	6 399	2.1	.9
711	Performing arts, spectator sports, & related industries	11	8 216	1 267	287	138	5.0	.8
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	82	543 943	130 531	26 675	6 261	2.0	.9
7132	Gambling industries	4	503 383	117 381	23 918	5 189	—	—
71321	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
713210	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
7139	Other amusement & recreation services	72	D	D	D	f	D	D
71391	Golf courses & country clubs	17	D	D	D	c	D	D
713910	Golf courses & country clubs	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	20	7 589	2 561	602	334	14.9	5.0
713940	Fitness & recreational sports centers	20	7 589	2 561	602	334	14.9	5.0
71395	Bowling centers	12	8 946	2 788	713	289	20.1	6.6
713950	Bowling centers	12	8 946	2 788	713	289	20.1	6.6
71399	All other amusement & recreation industries	18	5 655	1 317	276	80	28.9	29.4
713990	All other amusement & recreation industries	18	5 655	1 317	276	80	28.9	29.4
LA PORTE COUNTY, IN								
71	Arts, entertainment, & recreation	27	52 463	3 693	1 176	270	6.7	—
713	Amusement, gambling, & recreation industries	24	52 296	3 610	1 155	261	6.4	—
7132	Gambling industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
LAWRENCE COUNTY, IN								
71	Arts, entertainment, & recreation	10	1 944	601	137	70	64.5	26.9
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MADISON COUNTY, IN								
71	Arts, entertainment, & recreation	33	75 980	10 382	1 990	670	6.8	1.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	e	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	e	D	D
71121	Spectator sports	3	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71395	Bowling centers	7	3 276	963	297	116	31.5	—
713950	Bowling centers	7	3 276	963	297	116	31.5	—
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
MARION COUNTY, IN								
71	Arts, entertainment, & recreation	250	519 126	195 855	49 372	5 303	4.7	3.9
711	Performing arts, spectator sports, & related industries	112	414 091	164 443	42 042	2 420	2.8	3.3
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	44	370 808	153 387	39 844	1 708	1.9	3.3
71121	Spectator sports	44	370 808	153 387	39 844	1 708	1.9	3.3
711211	Sports teams & clubs	6	133 424	106 408	30 300	565	—	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	f	D	D
7112122	Auto racetrack operation	5	D	D	D	f	D	D
711219	Other spectator sports	33	D	D	D	f	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	16	24 523	4 289	740	303	4.3	1.5
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	e	D	D
7115	Independent artists, writers, & performers	25	8 327	2 707	592	82	23.2	.3
71151	Independent artists, writers, & performers	25	8 327	2 707	592	82	23.2	.3
711510	Independent artists, writers, & performers	25	8 327	2 707	592	82	23.2	.3
713	Amusement, gambling, & recreation industries	137	D	D	D	h	D	D
7131	Amusement parks & arcades	14	35 849	10 849	2 722	1 056	2.4	7.6
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
71312	Amusement arcades	13	D	D	D	e	D	D
713120	Amusement arcades	13	D	D	D	e	D	D
7139	Other amusement & recreation services	123	D	D	D	g	D	D
71391	Golf courses & country clubs	17	16 052	4 082	673	271	16.1	3.3
713910	Golf courses & country clubs	17	16 052	4 082	673	271	16.1	3.3
71394	Fitness & recreational sports centers	58	29 898	9 308	2 277	974	18.4	10.6
713940	Fitness & recreational sports centers	58	29 898	9 308	2 277	974	18.4	10.6
7139405	Roller skating rinks	5	2 603	727	206	149	4.9	—
71395	Bowling centers	12	13 619	4 483	1 095	434	1.5	—
713950	Bowling centers	12	13 619	4 483	1 095	434	1.5	—
71399	All other amusement & recreation industries	32	D	D	D	c	D	D
713990	All other amusement & recreation industries	32	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	4 186	1 210	278	43	29.2	—
MARSHALL COUNTY, IN								
71	Arts, entertainment, & recreation	16	16 004	2 945	521	183	17.4	5.9
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MARTIN COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MIAMI COUNTY, IN								
71	Arts, entertainment, & recreation	7	1 567	235	48	26	58.2	1.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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							From administrative records ¹	Estimated ²
MONROE COUNTY, IN								
71	Arts, entertainment, & recreation	32	11 823	1 474	285	103	11.1	.2
711	Performing arts, spectator sports, & related industries	16	2 655	615	94	31	1.1	—
713	Amusement, gambling, & recreation industries	16	9 168	859	191	72	14.0	.3
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	a	D	D
MONTGOMERY COUNTY, IN								
71	Arts, entertainment, & recreation	8	2 238	614	125	62	62.2	7.6
713	Amusement, gambling, & recreation industries	8	2 238	614	125	62	62.2	7.6
7139	Other amusement & recreation services	8	2 238	614	125	62	62.2	7.6
MORGAN COUNTY, IN								
71	Arts, entertainment, & recreation	9	2 842	1 045	213	73	35.9	1.9
713	Amusement, gambling, & recreation industries	9	2 842	1 045	213	73	35.9	1.9
7139	Other amusement & recreation services	9	2 842	1 045	213	73	35.9	1.9
NEWTON COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NOBLE COUNTY, IN								
71	Arts, entertainment, & recreation	9	3 066	749	107	53	69.4	30.6
713	Amusement, gambling, & recreation industries	9	3 066	749	107	53	69.4	30.6
7139	Other amusement & recreation services	9	3 066	749	107	53	69.4	30.6
OHIO COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ORANGE COUNTY, IN								
71	Arts, entertainment, & recreation	5	5 702	1 289	585	445	7.5	—
713	Amusement, gambling, & recreation industries	5	5 702	1 289	585	445	7.5	—
7139	Other amusement & recreation services	5	5 702	1 289	585	445	7.5	—
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
OWEN COUNTY, IN								
71	Arts, entertainment, & recreation	3	409	106	22	12	D	—
PARKE COUNTY, IN								
71	Arts, entertainment, & recreation	4	483	120	4	2	89.2	—
PERRY COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
PIKE COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PORTER COUNTY, IN								
71	Arts, entertainment, & recreation	34	15 957	5 416	964	428	22.9	4.9
713	Amusement, gambling, & recreation industries	29	14 792	5 183	901	416	22.3	4.9
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	7 640	3 242	512	241	12.7	6.4
713940	Fitness & recreational sports centers	10	7 640	3 242	512	241	12.7	6.4
71395	Bowling centers	5	3 404	894	251	88	16.8	—
713950	Bowling centers	5	3 404	894	251	88	16.8	—
POSEY COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PULASKI COUNTY, IN								
71	Arts, entertainment, & recreation	4	950	192	28	5	35.7	—

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							From administrative records ¹	Estimated ²
PUTNAM COUNTY, IN								
71	Arts, entertainment, & recreation	9	2 180	360	51	27	87.9	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
RANDOLPH COUNTY, IN								
71	Arts, entertainment, & recreation	12	2 869	582	99	44	42.1	8.9
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
RIPLEY COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 916	579	130	31	68.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
RUSH COUNTY, IN								
71	Arts, entertainment, & recreation	4	658	225	34	17	65.7	—
ST. JOSEPH COUNTY, IN								
71	Arts, entertainment, & recreation	53	23 343	6 617	1 549	659	21.1	12.3
711	Performing arts, spectator sports, & related industries	10	1 534	224	32	21	81.2	.6
713	Amusement, gambling, & recreation industries	43	21 809	6 393	1 517	638	16.9	13.2
7139	Other amusement & recreation services	38	19 855	5 961	1 424	571	14.8	14.4
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	17	4 311	1 536	390	223	34.3	44.3
713940	Fitness & recreational sports centers	17	4 311	1 536	390	223	34.3	44.3
71395	Bowling centers	7	4 188	1 279	347	166	21.3	3.5
713950	Bowling centers	7	4 188	1 279	347	166	21.3	3.5
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	4 825	980	198	39	3.7	16.8
SCOTT COUNTY, IN								
71	Arts, entertainment, & recreation	3	592	164	40	17	D	—
SHELBY COUNTY, IN								
71	Arts, entertainment, & recreation	10	2 781	810	168	88	54.8	2.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
SPENCER COUNTY, IN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
STARKE COUNTY, IN								
71	Arts, entertainment, & recreation	6	953	210	21	7	64.5	6.0
STEBEN COUNTY, IN								
71	Arts, entertainment, & recreation	18	8 091	1 164	167	56	55.2	4.1
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71393	Marinas	4	5 150	542	105	22	36.0	—
713930	Marinas	4	5 150	542	105	22	36.0	—
SULLIVAN COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SWITZERLAND COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
TIPPECANOE COUNTY, IN								
71	Arts, entertainment, & recreation	26	8 342	2 366	455	282	36.3	6.2
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
71395	Bowling centers	4	3 242	909	212	112	—	—
713950	Bowling centers	4	3 242	909	212	112	—	—
TIPTON COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION COUNTY, IN								
71	Arts, entertainment, & recreation	3	949	273	36	16	D	—
VANDERBURGH COUNTY, IN								
71	Arts, entertainment, & recreation	50	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
7111102	Theater companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	42	135 331	31 381	7 434	1 817	3.8	.2
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
VERMILLION COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
VIGO COUNTY, IN								
71	Arts, entertainment, & recreation	30	6 516	1 638	365	230	37.5	4.4
713	Amusement, gambling, & recreation industries	25	5 997	1 579	359	203	34.5	4.8
7139	Other amusement & recreation services	21	5 354	1 438	331	180	34.0	2.4
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
WABASH COUNTY, IN								
71	Arts, entertainment, & recreation	10	1 906	344	63	29	67.9	—
713	Amusement, gambling, & recreation industries	7	1 669	290	49	27	63.3	—
7139	Other amusement & recreation services	7	1 669	290	49	27	63.3	—
WARRICK COUNTY, IN								
71	Arts, entertainment, & recreation	8	1 487	526	81	53	19.8	3.8
WASHINGTON COUNTY, IN								
71	Arts, entertainment, & recreation	5	1 232	241	40	27	17.5	—
WAYNE COUNTY, IN								
71	Arts, entertainment, & recreation	23	7 722	1 431	241	127	42.4	.7
711	Performing arts, spectator sports, & related industries	6	3 751	377	37	13	35.1	—
713	Amusement, gambling, & recreation industries	17	3 971	1 054	204	114	49.2	1.4
7139	Other amusement & recreation services	16	D	D	D	c	D	D
WELLS COUNTY, IN								
71	Arts, entertainment, & recreation	3	606	167	37	18	D	9.4

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	WHITE COUNTY, IN							
71	Arts, entertainment, & recreation	19	12 875	3 934	416	114	12.5	10.3
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WHITLEY COUNTY, IN								
71	Arts, entertainment, & recreation	8	2 249	528	47	27	82.4	—
713	Amusement, gambling, & recreation industries	8	2 249	528	47	27	82.4	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALEXANDRIA, IN								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	b	D	D
7111309	Other music groups & artists	1	D	D	D	b	D	D
ANDERSON, IN								
71	Arts, entertainment, & recreation	21	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	e	D	D
71121	Spectator sports	2	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
ANGOLA, IN								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
ATTICA, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
AUBURN, IN								
71	Arts, entertainment, & recreation	6	2 017	497	184	94	37.4	—
713	Amusement, gambling, & recreation industries	6	2 017	497	184	94	37.4	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
AURORA, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BATESVILLE, IN *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BATESVILLE, IN (RIPLEY COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BEDFORD, IN								
71	Arts, entertainment, & recreation	6	1 444	405	109	48	63.8	36.2

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEECH GROVE, IN *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BICKNELL, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BLOOMINGTON, IN								
71	Arts, entertainment, & recreation	17	7 895	707	125	56	7.1	.3
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
BLUFFTON, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BOONVILLE, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRAZIL, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BREMEN, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROWNSBURG, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BUTLER, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARMEL, IN								
71	Arts, entertainment, & recreation	21	11 864	3 472	627	246	22.1	.2
711	Performing arts, spectator sports, & related industries	7	4 309	681	52	16	2.0	.5
7111	Performing arts companies	4	D	D	D	a	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	7 555	2 791	575	230	33.5	—
7139	Other amusement & recreation services	14	7 555	2 791	575	230	33.5	—
71394	Fitness & recreational sports centers	10	4 053	1 703	394	181	22.4	—
713940	Fitness & recreational sports centers	10	4 053	1 703	394	181	22.4	—
CEDAR LAKE, IN								
71	Arts, entertainment, & recreation	3	1 487	368	11	3	100.0	—
CHESTERTON, IN								
71	Arts, entertainment, & recreation	5	5 288	2 562	363	152	3.6	1.2
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
CICERO, IN								
71	Arts, entertainment, & recreation	4	614	212	45	19	100.0	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLARKSVILLE, IN								
71	Arts, entertainment, & recreation	11	7 166	2 682	622	251	16.6	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CLINTON, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
COLUMBIA CITY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLUMBUS, IN								
71	Arts, entertainment, & recreation	10	2 671	487	122	59	64.8	19.5
713	Amusement, gambling, & recreation industries	10	2 671	487	122	59	64.8	19.5
7139	Other amusement & recreation services	9	D	D	D	b	D	D
CONNERSVILLE, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
COVINGTON, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CRAWFORDSVILLE, IN								
71	Arts, entertainment, & recreation	5	1 360	377	81	33	50.3	—
CROWN POINT, IN								
71	Arts, entertainment, & recreation	9	1 681	309	42	31	39.4	41.1
DANVILLE, IN								
71	Arts, entertainment, & recreation	4	796	114	24	35	89.9	—
DECATUR, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DELPHI, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
DYER, IN								
71	Arts, entertainment, & recreation	6	6 821	2 521	522	177	1.9	9.4
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
EAST CHICAGO, IN								
71	Arts, entertainment, & recreation	3	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
ELKHART, IN								
71	Arts, entertainment, & recreation	14	4 332	1 504	341	140	16.6	1.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EVANSVILLE, IN								
71	Arts, entertainment, & recreation	43	140 547	31 428	7 444	1 804	3.6	.2
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
7111102	Theater companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	37	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
FAIRMOUNT, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FISHERS, IN								
71	Arts, entertainment, & recreation	11	6 395	2 130	420	155	30.8	2.0
711	Performing arts, spectator sports, & related industries	4	1 597	687	204	35	72.1	—
713	Amusement, gambling, & recreation industries	7	4 798	1 443	216	120	17.1	2.6
7139	Other amusement & recreation services	7	4 798	1 443	216	120	17.1	2.6
FORTVILLE, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FORT WAYNE, IN								
71	Arts, entertainment, & recreation	58	28 090	8 810	2 123	674	26.0	9.8
711	Performing arts, spectator sports, & related industries	12	7 984	3 408	892	147	24.8	.1
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	46	20 106	5 402	1 231	527	26.5	13.7
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	6 574	1 713	359	85	40.8	—
713990	All other amusement & recreation industries	15	6 574	1 713	359	85	40.8	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	3 758	1 059	231	32	13.0	—
FRANKFORT, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FRANKLIN, IN								
71	Arts, entertainment, & recreation	5	3 752	1 359	212	81	23.0	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
GARRETT, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GARY, IN								
71	Arts, entertainment, & recreation	9	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
GAS CITY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GOSHEN, IN								
71	Arts, entertainment, & recreation	7	2 181	603	124	41	49.0	—
713	Amusement, gambling, & recreation industries	7	2 181	603	124	41	49.0	—
7139	Other amusement & recreation services	6	D	D	D	b	D	D
GREENCASTLE, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GREENFIELD, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
GREENSBURG, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GREENWOOD, IN								
71	Arts, entertainment, & recreation	18	9 473	2 417	497	229	7.3	26.2
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
GRIFFITH, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMMOND, IN								
71	Arts, entertainment, & recreation	10	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71395	Bowling centers	4	3 269	749	177	64	29.4	—
713950	Bowling centers	4	3 269	749	177	64	29.4	—
HARTFORD CITY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HEBRON, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HIGHLAND, IN								
71	Arts, entertainment, & recreation	6	3 322	1 122	282	105	34.6	—
713	Amusement, gambling, & recreation industries	6	3 322	1 122	282	105	34.6	—
7139	Other amusement & recreation services	6	3 322	1 122	282	105	34.6	—
HOBART, IN								
71	Arts, entertainment, & recreation	9	2 884	873	206	106	22.9	32.6
713	Amusement, gambling, & recreation industries	9	2 884	873	206	106	22.9	32.6
7139	Other amusement & recreation services	9	2 884	873	206	106	22.9	32.6
HUNTINGBURG, IN								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
HUNTINGTON, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	INDIANAPOLIS, IN (CC) *							
71	Arts, entertainment, & recreation	230	428 692	175 842	45 807	4 451	5.5	4.7
711	Performing arts, spectator sports, & related industries	106	D	D	D	g	D	D
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	42	D	D	D	g	D	D
71121	Spectator sports	42	D	D	D	g	D	D
711211	Sports teams & clubs	6	133 424	106 408	30 300	565	—	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	b	D	D
7112122	Auto racetrack operation	3	D	D	D	b	D	D
711219	Other spectator sports	33	D	D	D	f	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	15	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	124	D	D	D	h	D	D
7131	Amusement parks & arcades	11	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	113	D	D	D	g	D	D
71391	Golf courses & country clubs	16	D	D	D	c	D	D
713910	Golf courses & country clubs	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	54	27 906	8 409	2 017	876	19.7	11.3
713940	Fitness & recreational sports centers	54	27 906	8 409	2 017	876	19.7	11.3
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	9	D	D	D	e	D	D
713950	Bowling centers	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	31	D	D	D	c	D	D
713990	All other amusement & recreation industries	31	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	4 186	1 210	278	43	29.2	—
	INDIANAPOLIS CITY (BALANCE), IN *							
71	Arts, entertainment, & recreation	230	428 692	175 842	45 807	4 451	5.5	4.7
711	Performing arts, spectator sports, & related industries	106	D	D	D	g	D	D
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	42	D	D	D	g	D	D
71121	Spectator sports	42	D	D	D	g	D	D
711211	Sports teams & clubs	6	133 424	106 408	30 300	565	—	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	b	D	D
7112122	Auto racetrack operation	3	D	D	D	b	D	D
711219	Other spectator sports	33	D	D	D	f	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	15	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	e	D	D
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	INDIANAPOLIS CITY (BALANCE), IN *—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	124	D	D	D	h	D	D
7131	Amusement parks & arcades	11	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	113	D	D	D	g	D	D
71391	Golf courses & country clubs	16	D	D	D	c	D	D
713910	Golf courses & country clubs	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	54	27 906	8 409	2 017	876	19.7	11.3
713940	Fitness & recreational sports centers	54	27 906	8 409	2 017	876	19.7	11.3
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	9	D	D	D	e	D	D
713950	Bowling centers	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	31	D	D	D	c	D	D
713990	All other amusement & recreation industries	31	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	4 186	1 210	278	43	29.2	—
	JASPER, IN							
71	Arts, entertainment, & recreation	6	957	207	52	38	84.1	—
	JEFFERSONVILLE, IN							
71	Arts, entertainment, & recreation	8	2 124	584	110	35	27.2	13.3
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	KENDALLVILLE, IN							
71	Arts, entertainment, & recreation	4	1 397	322	61	26	38.7	61.3
	KNOX, IN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	KOKOMO, IN							
71	Arts, entertainment, & recreation	21	8 573	2 645	590	279	31.9	1.2
713	Amusement, gambling, & recreation industries	21	8 573	2 645	590	279	31.9	1.2
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
	LAFAYETTE, IN							
71	Arts, entertainment, & recreation	13	5 811	1 671	368	220	20.2	—
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71395	Bowling centers	4	3 242	909	212	112	—	—
713950	Bowling centers	4	3 242	909	212	112	—	—
	LAKE STATION, IN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	LA PORTE, IN							
71	Arts, entertainment, & recreation	6	1 912	586	146	84	6.4	—
713	Amusement, gambling, & recreation industries	6	1 912	586	146	84	6.4	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	LAWRENCE, IN *							
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
	LAWRENCEBURG, IN							
71	Arts, entertainment, & recreation	4	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D

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							From administrative records ¹	Estimated ²
LEBANON, IN								
71	Arts, entertainment, & recreation	5	2 214	908	166	97	4.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LIGONIER, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LINTON, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LOGANSPOUT, IN								
71	Arts, entertainment, & recreation	4	220	39	11	17	40.0	—
LOWELL, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MADISON, IN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
MARION, IN								
71	Arts, entertainment, & recreation	8	3 035	573	147	73	54.7	—
713	Amusement, gambling, & recreation industries	8	3 035	573	147	73	54.7	—
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MARTINSVILLE, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
MERRILLVILLE, IN								
71	Arts, entertainment, & recreation	13	12 857	3 571	879	313	10.2	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MICHIGAN CITY, IN								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
MISHAWAKA, IN								
71	Arts, entertainment, & recreation	17	7 545	2 263	524	270	16.2	25.3
713	Amusement, gambling, & recreation industries	17	7 545	2 263	524	270	16.2	25.3
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 937	1 072	243	147	19.4	65.0
713940	Fitness & recreational sports centers	8	2 937	1 072	243	147	19.4	65.0
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
MONTICELLO, IN								
71	Arts, entertainment, & recreation	11	2 073	506	75	32	56.2	.7
713	Amusement, gambling, & recreation industries	11	2 073	506	75	32	56.2	.7
7139	Other amusement & recreation services	10	D	D	D	b	D	D
MOORESVILLE, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT VERNON, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MUNCIE, IN								
71	Arts, entertainment, & recreation	18	6 788	1 830	442	255	64.3	6.0
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71395	Bowling centers	4	2 576	763	213	128	51.7	—
713950	Bowling centers	4	2 576	763	213	128	51.7	—
MUNSTER, IN								
71	Arts, entertainment, & recreation	4	702	141	33	14	45.0	12.3
NAPPANEE, IN *								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
NAPPANEE, IN (ELKHART COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
NEW ALBANY, IN								
71	Arts, entertainment, & recreation	11	2 065	769	236	69	10.0	8.3
NEW CASTLE, IN								
71	Arts, entertainment, & recreation	4	999	344	80	36	7.6	34.6
NEW HAVEN, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW WHITELAND, IN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NOBLESVILLE, IN								
71	Arts, entertainment, & recreation	12	6 746	2 024	301	177	21.1	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
NORTH MANCHESTER, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NORTH VERNON, IN								
71	Arts, entertainment, & recreation	3	403	129	28	9	D	—
OAKLAND CITY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PAOLI, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
PENDLETON, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PERU, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PLAINFIELD, IN								
71	Arts, entertainment, & recreation	7	5 844	1 278	151	75	20.5	35.3
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
PLYMOUTH, IN								
71	Arts, entertainment, & recreation	5	1 240	360	85	51	65.8	—
PORTAGE, IN								
71	Arts, entertainment, & recreation	8	1 846	429	68	43	42.3	16.5
713	Amusement, gambling, & recreation industries	8	1 846	429	68	43	42.3	16.5
7139	Other amusement & recreation services	8	1 846	429	68	43	42.3	16.5
PORTLAND, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PRINCETON, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
RENSSELAER, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RICHMOND, IN								
71	Arts, entertainment, & recreation	12	3 470	846	167	89	59.1	.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
ROCHESTER, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROCKVILLE, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RUSHVILLE, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ST. JOHN, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SALEM, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCHERERVILLE, IN								
71	Arts, entertainment, & recreation	5	5 307	2 009	417	227	8.6	—
713	Amusement, gambling, & recreation industries	5	5 307	2 009	417	227	8.6	—
7139	Other amusement & recreation services	5	5 307	2 009	417	227	8.6	—
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
SCOTTSBURG, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SELLERSBURG, IN								
71	Arts, entertainment, & recreation	6	3 900	1 145	189	55	2.8	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SEYMOUR, IN								
71	Arts, entertainment, & recreation	5	1 390	484	99	27	9.4	32.5

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHELBYVILLE, IN								
71	Arts, entertainment, & recreation	3	921	254	63	38	93.2	6.8
SOUTH BEND, IN								
71	Arts, entertainment, & recreation	16	7 101	1 684	404	178	15.5	11.6
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
SOUTHPORT, IN *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPEEDWAY, IN *								
71	Arts, entertainment, & recreation	6	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	e	D	D
71121	Spectator sports	2	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
7112122	Auto racetrack operation	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
SPENCER, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SULLIVAN, IN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SYRACUSE, IN								
71	Arts, entertainment, & recreation	6	1 114	206	34	39	10.6	.9
TELL CITY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
TERRE HAUTE, IN								
71	Arts, entertainment, & recreation	18	4 204	1 066	236	144	42.3	1.3
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
TIPTON, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION CITY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VALPARAISO, IN								
71	Arts, entertainment, & recreation	8	3 440	841	206	83	6.9	12.1
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
VINCENNES, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WABASH, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WARSAW, IN								
71	Arts, entertainment, & recreation	6	2 272	535	114	70	41.9	—

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							From administrative records ¹	Estimated ²
WASHINGTON, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WESTFIELD, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WEST LAFAYETTE, IN								
71	Arts, entertainment, & recreation	5	856	234	32	26	51.1	43.6
WHITING, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINCHESTER, IN								
71	Arts, entertainment, & recreation	4	1 195	257	48	32	50.1	18.8
WINONA LAKE, IN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
ZIONSVILLE, IN								
71	Arts, entertainment, & recreation	7	4 385	886	213	49	16.5	1.9
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF ADAMS COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF ALLEN COUNTY, IN								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
BALANCE OF BARTHOLOMEW COUNTY, IN								
71	Arts, entertainment, & recreation	3	810	82	3	1	100.0	—
BALANCE OF BENTON COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BLACKFORD COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, IN								
71	Arts, entertainment, & recreation	8	2 874	810	117	42	33.2	6.6
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF BROWN COUNTY, IN								
71	Arts, entertainment, & recreation	11	10 824	786	148	66	4.8	2.2
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CASS COUNTY, IN								
71	Arts, entertainment, & recreation	10	2 028	400	84	48	52.9	33.8
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF CLARK COUNTY, IN								
71	Arts, entertainment, & recreation	5	803	181	21	10	9.6	76.7
BALANCE OF CLAY COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF CLINTON COUNTY, IN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF CRAWFORD COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF DAVIESS COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF DEARBORN COUNTY, IN								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
BALANCE OF DECATUR COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF DE KALB COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF DELAWARE COUNTY, IN								
71	Arts, entertainment, & recreation	9	2 807	753	88	31	21.1	4.8
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF DUBOIS COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF ELKHART COUNTY, IN								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF FAYETTE COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FLOYD COUNTY, IN								
71	Arts, entertainment, & recreation	8	888	314	45	30	90.4	9.6
BALANCE OF FOUNTAIN COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF FULTON COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF GIBSON COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, IN								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF GREENE COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF HAMILTON COUNTY, IN								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	10 389	3 285	727	100	8.1	10.7
7139	Other amusement & recreation services	13	10 389	3 285	727	100	8.1	10.7
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
BALANCE OF HANCOCK COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF HARRISON COUNTY, IN								
71	Arts, entertainment, & recreation	4	1 151	219	41	19	57.6	42.4
BALANCE OF HENDRICKS COUNTY, IN								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF HENRY COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 835	527	87	23	58.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF HOWARD COUNTY, IN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF HUNTINGTON COUNTY, IN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF JACKSON COUNTY, IN								
71	Arts, entertainment, & recreation	3	329	36	7	5	100.0	—
BALANCE OF JASPER COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF JAY COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JENNINGS COUNTY, IN								
71	Arts, entertainment, & recreation	3	243	43	9	15	—	25.1
BALANCE OF JOHNSON COUNTY, IN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF KNOX COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF KOSCIUSKO COUNTY, IN								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BALANCE OF LAGRANGE COUNTY, IN								
71	Arts, entertainment, & recreation	6	1 083	299	57	18	92.8	—
BALANCE OF LAKE COUNTY, IN								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BALANCE OF LA PORTE COUNTY, IN								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BALANCE OF LAWRENCE COUNTY, IN								
71	Arts, entertainment, & recreation	4	500	196	28	22	66.4	—
BALANCE OF MADISON COUNTY, IN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
BALANCE OF MARSHALL COUNTY, IN								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
BALANCE OF MARTIN COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MIAMI COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MONROE COUNTY, IN								
71	Arts, entertainment, & recreation	15	3 928	767	160	47	19.2	—
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF MONTGOMERY COUNTY, IN								
71	Arts, entertainment, & recreation	3	878	237	44	29	80.6	19.4
BALANCE OF MORGAN COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF NEWTON COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF NOBLE COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF OHIO COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	1	D	D	D	e	D	D
BALANCE OF OWEN COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF PARKE COUNTY, IN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF PERRY COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PIKE COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PORTER COUNTY, IN								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BALANCE OF POSEY COUNTY, IN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF PULASKI COUNTY, IN								
71	Arts, entertainment, & recreation	4	950	192	28	5	35.7	—
BALANCE OF PUTNAM COUNTY, IN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF RANDOLPH COUNTY, IN								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF RIPLEY COUNTY, IN							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF RUSH COUNTY, IN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF ST. JOSEPH COUNTY, IN							
71	Arts, entertainment, & recreation	20	8 697	2 670	621	211	29.9	1.7
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
	BALANCE OF SCOTT COUNTY, IN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SHELBY COUNTY, IN							
71	Arts, entertainment, & recreation	7	1 860	556	105	50	35.9	-
	BALANCE OF SPENCER COUNTY, IN							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
	BALANCE OF STARKE COUNTY, IN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF STEUBEN COUNTY, IN							
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	6 848	987	140	47	49.8	2.1
71393	Marinas	4	5 150	542	105	22	36.0	-
713930	Marinas	4	5 150	542	105	22	36.0	-
	BALANCE OF SWITZERLAND COUNTY, IN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF TIPPECANOE COUNTY, IN							
71	Arts, entertainment, & recreation	8	1 675	461	55	36	85.0	8.4
713	Amusement, gambling, & recreation industries	8	1 675	461	55	36	85.0	8.4
7139	Other amusement & recreation services	8	1 675	461	55	36	85.0	8.4
	BALANCE OF UNION COUNTY, IN							
71	Arts, entertainment, & recreation	3	949	273	36	16	D	-
	BALANCE OF VANDERBURGH COUNTY, IN							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
	BALANCE OF VIGO COUNTY, IN							
71	Arts, entertainment, & recreation	12	2 312	572	129	86	28.8	10.0
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
	BALANCE OF WABASH COUNTY, IN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF WARRICK COUNTY, IN							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WASHINGTON COUNTY, IN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, IN								
71	Arts, entertainment, & recreation	11	4 252	585	74	38	28.7	.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF WELLS COUNTY, IN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WHITE COUNTY, IN								
71	Arts, entertainment, & recreation	8	10 802	3 428	341	82	4.1	12.1
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF WHITLEY COUNTY, IN								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 Performing Arts, Spectator Sports, and Related Industries

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 Performing Arts Companies

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 Theater Companies and Dinner Theaters

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 Dinner Theaters

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71120 Dance Companies

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 Musical Groups and Artists

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

7111301 Symphony Orchestras and Chamber Music Organizations

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 Other Music Groups and Artists

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 Other Performing Arts Companies

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 Other Performing Art Companies (Except Circuses)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 Spectator Sports

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 Sports Teams and Clubs

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 Racetracks

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 Auto Racetrack Operation

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 Horse Racetrack Operation

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 Other Spectator Sports

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

7112191 Professional Athletes

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 Racing (Except Racetrack Operation)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 Promoters of Performing Arts, Sports, and Similar Events

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

7113102 Stadium and Arena Owners

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

7113103 Theater Operators

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

7113201 Producers of Radio and Television (Except Tape Producers)

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

7113202 Sports Promoters

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

7113203 Theatrical Promoters

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

7113204 Carnivals (Except Traveling Carnival Companies)

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

7113205 Fairs (State, County, etc.)

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

7114102 Theatrical Agents

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

7114103 Agents and Brokers for Nonperforming Artists

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

7115 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 Independent Artists, Writers, and Performers

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

7115102 Actors and Actresses

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

7115103 Independent Motion Picture Production Artists and Technicians

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

712 Museums, Historical Sites, and Similar Institutions

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 Museums, Historical Sites, and Similar Institutions

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

71211 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 Museums

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

71212 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 Historical Sites

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 Zoos and Botanical Gardens

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 Nature Parks and Other Similar Institutions

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

7121902 Caverns and Miscellaneous Commercial Parks

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

713 Amusement, Gambling, and Recreation Industries

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 Amusement Parks and Arcades

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and Theme Parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

7131101 Waterparks

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 Amusement Parks (Except Waterparks)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 Amusement Arcades

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 Casinos (Except Casino Hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 Other Gambling Industries

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

7132901 Slot Machine Operators

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 Other Amusement and Recreation Industries

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

71391 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 Golf Courses and Country Clubs

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

7139102 Public Golf Courses

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

71392 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 Skiing Facilities

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

71393 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 Marinas

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

71394 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

713940 Fitness and Recreational Sports Centers

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

7139403 Membership Recreation Clubs With Facilities

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

7139404 Ice Skating Rinks

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 Roller Skating Rinks

Establishments primarily engaged in operating roller skating rinks open to the general public.

71395 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 Bowling Centers

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 All Other Amusement and Recreation Industries

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139903 Membership Sports and Recreation Clubs Without Facilities

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139909 All Other Miscellaneous Amusement and Recreation Services

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

INDIANA

Batesville is in Franklin and Ripley Counties.

Beach Grove. See “Indianapolis (consolidated city).”

Chesterfield is in Delaware and Madison Counties.

Cumberland is in Hancock and Marion Counties; see “Indianapolis (consolidated city).”

Dunkirk is in Blackford and Jay Counties.

Edinburgh is in Bartholomew and Johnson Counties.

Elwood is in Madison and Tipton Counties.

Indianapolis (balance). See “Indianapolis (consolidated city).”

Indianapolis (consolidated city) includes all of Marion County except Beech Grove, Lawrence, Southport, and Speedway, which are tabulated separately. The consolidated city includes Cumberland (part in Marion County), which also is tabulated separately. “Indianapolis (balance),” which is a place equivalent, includes Clermont, Crows Nest, Homecroft, Meridian Hills, North Crows Nest, Rocky Ripple, Spring Hill, Warren Park, Williams Creek, and Wynnedale, which are not populous enough for separate tabulation.

Lawrence. See “Indianapolis (consolidated city).”

Nappanee is in Elkhart and Kosciusko Counties.

Southport. See “Indianapolis (consolidated city).”

Speedway. See “Indianapolis (consolidated city).”

Appendix E. Metropolitan Areas

INDIANA

Bloomington, IN MSA

Monroe County, IN

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Gary, IN PMSA

Lake County, IN

Porter County, IN

Kankakee, IL PMSA

Kankakee County, IL

Kenosha, WI PMSA

Kenosha County, WI

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Cincinnati, OH—KY—IN PMSA—Con.

Hamilton County, OH

Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Hamilton County, OH

Warren County, OH

Hamilton—Middletown, OH PMSA

Butler County, OH

Elkhart—Goshen, IN MSA

Elkhart County, IN

Evansville—Henderson, IN—KY MSA

Posey County, IN

Vanderburgh County, IN

Warrick County, IN

Henderson County, KY

Fort Wayne, IN MSA

Adams County, IN

Allen County, IN

De Kalb County, IN

Huntington County, IN

Wells County, IN

Whitley County, IN

Gary, IN PMSA

Lake County, IN

Porter County, IN

Indianapolis, IN MSA

Boone County, IN

Hamilton County, IN

Hancock County, IN

Hendricks County, IN

Johnson County, IN

Madison County, IN

Marion County, IN

Morgan County, IN

Shelby County, IN

Kokomo, IN MSA

Howard County, IN

Tipton County, IN

Lafayette, IN MSA

Clinton County, IN

Tippecanoe County, IN

Louisville, KY—IN MSA

Clark County, IN

Floyd County, IN

Harrison County, IN

Scott County, IN

Bullitt County, KY

Jefferson County, KY

Oldham County, KY

Muncie, IN MSA

Delaware County, IN

South Bend, IN MSA

St. Joseph County, IN

Terre Haute, IN MSA

Clay County, IN

Vermillion County, IN

Vigo County, IN

